

HFAML-ACME EMPLOYEES' UNIT FUND

Statement of Financial Position

As on September 30, 2022

		Amount in BDT	
Particulars	Notes	30-Sep-22	30-Sep-21
Assets			
Non Current Assets			
Preliminary & Issue Expenses	Note: 1	1,435,864	2,003,930
Total Non Current Assets		1,435,864	2,003,930
Current Assets			
Investment in Securities	Note: 2	151,270,760	161,353,729
Applications for IPO Share	Note: 3	637,500	12,500,000
Accounts Receivable	Note: 4	7,679,686	1,312,103
Investment in FDR	Note: 5	28,012,524	5,602,017
Prepaid Expenses	Note: 6	275,010	119,588
Other Asset	Note: 7	-	-
Cash & Cash Equivalents	Note: 8	7,220,094	19,175,964
Total Current Assets		195,095,574	200,063,400
Total Assets		196,531,439	202,067,331
Liabilities & Equity			
Liabilities			
Accounts Payable	Note: 11	1,093,861	1,704,967
Total Liabilities		1,093,861	1,704,967
Equity			
Capital Fund	Note: 9	169,219,458	146,689,281
Retained Earnings	Note: 10	26,218,119	53,673,082
Total Equity		195,437,577	200,362,364
Total Liabilities & Equity		196,531,438	202,067,331
NAV at Cost Price		223,977,306	200,362,363
NAV at Market Price		195,437,577	216,286,572
NAV per Unit (Cost)		13.32	13.51
NAV per Unit (Market)		11.63	14.58
No. of Unit		16,811,772	14,834,317

Sr. Executive

HF Asset Management Limited

Chief Operating Officer

HF Asset Management Limited

MD & CEO

HF Asset Management Limited

Chairman


Trustee Committee, ICB

HFAML-ACME EMPLOYEES' UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income
For the Period Ended on September 30, 2022

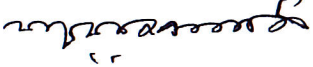
Particulars	Notes	Amount in BDT			
		01-Jan-2022 to 30-Sep-2022	01-Jan-2021 to 30-Sep-2021	01-July-2022 to 30-Sep-2022	01-July-2021 to 30-Sep-2021
Income					
Gain on sale of securities	Note:13	13,219,233	45,536,206	2,602,091	18,089,892
Dividend Income	Note:14	6,415,925	4,340,465	3,491,793	2,269,831
Interest Income	Note:15	1,330,700	1,604,435	590,943	632,172
Total Income		20,965,858	51,481,107	6,684,828	20,991,896
Expenses					
BSEC Annual Fee		154,015	133,522	51,902	33,237
Trustee Fee		104,400	177,838	34,893	78,940
Custodian Fee		91,847	93,333	30,940	33,686
CDBL Fees		17,636	-	8,364	-
CDBL Charges		32,879	53,109	6,439	25,838
CDBL Data Connectivity Charges		31,050	27,600	10,350	10,350
Advertisement & Publication Expenses		114,172	70,178	32,500	34,840
IPO Expenses		19,000	26,000	11,000	6,000
Management Fee		2,985,806	2,920,180	1,039,036	1,092,967
BO Maintenance Charge		1,800	1,800	1,800	1,800
Bank Charges & Excise Duty		17,110	23,455	5,297	4,253
Amortization of Preliminary Expenses		426,049	426,049	142,016	142,016
Other Expenses		-	30,317	-	-
Total Expenses		3,995,763	3,983,380	1,374,537	1,463,927
Profit before provision for the Period		16,970,094	47,497,727	5,310,291	19,527,969
Write back/(provision) for diminution in value of investment		(18,199,968)	4,230,503	(5,671,632)	-
Net Profit/(Loss) for the Period		(1,229,874)	51,728,230	(361,341)	19,527,969


Other Comprehensive Income	-	15,924,209	-	15,789,233
Total Comprehensive Income	(1,229,874)	67,652,439	(361,341)	35,317,202

No. of Units	16,811,772	14,834,317	16,811,772	14,834,317
Earnings Per Unit	(0.07)	3.49	(0.02)	1.32


Sr. Executive
HF Asset Management Limited


Chief Operating Officer
HF Asset Management Limited


MD & CEO
HF Asset Management Limited


Chairman
Trustee Committee, ICB

HFAML-ACME EMPLOYEES' UNIT FUND

Statement of Changes in Equity
For the Period ended on September 30, 2022

Amount in BDT

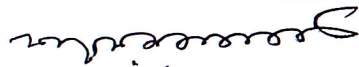
Particulars	Capital Fund	Retained Earnings	Fair Value Reserve for share value of fluctuation	Total Equity
Beginning Balance	147,141,899	58,794,773	-	205,936,672
Fund Collected/(Redeemed) during the Period	22,077,559	-	-	22,077,559
Net Profit/(Loss)	-	(1,229,874)	-	(1,229,874)
Adjustment for diminution in value of Investment	-	-	-	-
Dividend Paid	-	(31,346,780)	-	(31,346,780)
Balance as on September 30, 2022	169,219,458	26,218,119	-	195,437,577

Statement of Changes in Equity
For the period ended on September 30, 2021

Particulars	Capital Fund	Retained Earnings	Fair Value Reserve for share value of fluctuation	Total Equity
Beginning Balance	149,650,735	16,974,811	-	166,625,546
Fund Collected/(Redeemed) during the Period	2,961,454	-	-	2,961,454
Net Profit/(Loss)	-	51,728,230	-	51,728,230
Provision for Unrealized gain	-	-	-	-
Dividend Paid	-	(15,029,958)	-	(15,029,958)
Balance as on September 30, 2021	146,689,281	53,673,082	-	200,362,363


Sr. Executive
HF Asset Management Limited


Chief Operating Officer
HF Asset Management Limited


MD & CEO
HF Asset Management Limited


Chairman
Trustee Committee, ICB

HFAML-ACME EMPLOYEES' UNIT FUND

Cash Flow Statement

For the Period Ended on September 30, 2022

Particulars	Notes	01-Jan-2022 to 30-Sep-2022	01-Jan-2021 to 30-Sep-2021
Cash Flow form Operating Activities		(4,379,172)	13,804,657
Dividend Income Received		5,830,610	5,125,776
Interest Income Received		919,993	1,296,302
Payment for Investment in Marketable Securities		(41,056,167)	(49,810,305)
Investment in IPO Shares		13,513,580	(21,778,100)
Investment in FDR		(8,499,137)	(450,850)
Received from Sale of Marketable Securities		33,641,005	83,675,899
Payment for Expenses		(8,729,057)	(4,254,065)
Cash Flow from Investing Activities		-	-
Payment for Preliminary & Issue Expenses		-	-
Cash Flow from Financing Activities		(9,239,246)	(17,115,463)
Unit Sale		24,884,489	1,332,395
Dividend Paid		(26,636,935)	(12,781,627)
Unit Repurchase		(7,486,800)	(5,666,231)
Total Cash Flow for the Period		(13,618,418)	(3,310,805)
Beginning Cash & Cash Equivalent		20,838,511	22,486,769
Closing Cash & Cash Equivalent		7,220,093	19,175,964

Net operating cash flow per Unit (NOCFPU)

(0.26)

0.82



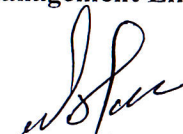
Sr. Executive

HF Asset Management Limited



MD & CEO

HF Asset Management Limited



Chief Operating Officer

HF Asset Management Limited



Chairman

Trustee Committee, ICB